

House Bill 1006

By: Representatives England of the 108th, Burns of the 157th, Houston of the 170th, and Meadows of the 5th

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to
2 exemptions from sales and use tax, so as to change certain provisions regarding the
3 exemption for certain sales of seed, fertilizers and other chemicals, and feed; to repeal
4 conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from
8 sales and use tax, is amended by revising paragraph (25) to read as follows:

9 "(25) The sale of seed; fertilizers; insecticides; fungicides; rodenticides; herbicides;
10 defoliants; soil fumigants; plant growth regulating chemicals; desiccants including, but
11 not limited to, shavings and sawdust from wood, peanut hulls, fuller's earth, straw, and
12 hay; and feed for livestock, fish, or poultry when used either directly in tilling the soil or
13 in animal, fish, or poultry husbandry. No such sale shall be exempt under this paragraph
14 unless the purchaser has obtained an exemption determination letter from the
15 commissioner;"

16 **SECTION 2.**

17 All laws and parts of laws in conflict with this Act are repealed.